

**DELAWARE MANUFACTURED HOMES
RELOCATION AUTHORITY**

116 W. Water St. Dover, DE 19901

February 27, 2004

Dear Manufactured Home Community Owner:

Due to recent changes in the law governing manufactured home land lease communities per 25 Del Code Chapter 70, known as the Manufactured Home Owners and Community Owners Act, community owners and operators are now required to submit a special assessment for the sole purpose of assisting residents and community owners when a change in the use of the land requires termination of the existing rental agreement. The law requires that a \$3.00 (one-half of the assessment to be paid by the tenant and collected by the community owner/operator) per month assessment per leased lot be submitted to the Delaware Division of Revenue on a quarterly basis, to be held in trust as the Delaware Manufactured Home Relocation Trust Fund.

The Trust Fund is administered by the non-profit Delaware Manufactured Home Relocation Authority, which is comprised of a non-compensated Board of Directors appointed by the Governor from among community owners and residents. Additionally, the Trust Fund is to be used solely for the purposes as set forth in the Manufactured Home Owners and Community Owners Act and must be fiscally revenue-neutral. On February 19, 2004, the Board of Directors of the Authority passed a resolution setting the monthly assessment at \$3.00 per leased site starting April 1, 2004.

Attached you will find the initial Assessment Forms for the quarter ending June 2004 and September 2004. Please review, complete, and return with your assessment fee by the due date to the address noted on the form. Should you have any questions regarding the **Assessment Forms**, please call the Division of Revenue at (302) 577-8200 or (800) 292-7826 (in state only). For queries regarding the **Authority** please call the First State Manufactured Housing Association at (800) 544-5868.

Sincerely,

A handwritten signature in black ink, appearing to read 'Stevan D. Class', written over a white background.

Stevan D. Class, Chairman
Delaware Manufactured Home Relocation
Authority

DELAWARE MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9

In accordance with Delaware House Bill No. 2 of the First Session of the 142nd Delaware General Assembly, any owner of a manufactured-home community must remit a monthly \$3.00 assessment per rented lot to the Delaware Manufactured Home Relocation Trust Fund. **One-half this amount (\$1.50) is to be paid by the lot's tenant and one-half by the lot's owner.** The Relocation Trust Fund has been created to financially assist manufactured-home owners forced to relocate due to land-use changes. The Fund will also pay for the transport of immovable mobile homes, as well as for the removal and/or disposal of abandoned homes left in a community.

The Delaware Manufactured Home Relocation Authority, which was created to administer the Trust Fund, adopted the monthly \$3.00 assessment at its February 19, 2004 Board meeting. The assessment shall commence April 1, 2004 with the first quarterly payment due on July 20, 2004. If any assessments have been collected any time prior to April 1, 2004, such monies should be credited to the applicable tenants, or other appropriate adjustments made.

The landlord of a manufactured-home community shall collect the tenant's portion of the assessment on a monthly basis as additional rent. An assessment is not due or collectable for a vacant lot. If a lot is rented for any portion of a month, the full monthly assessment must be paid to the Trust Fund by both the tenant and the owner.

Included with Form LQ9 is a Schedule 1 listing for delinquent tenants who have failed to pay their one-half (\$1.50) monthly Trust Fund assessment. Owners are to report all delinquent tenants each quarter using the Schedule 1. (Please photocopy the enclosed Schedule 1 for multiple copies.) Owners are still responsible for their portion of the assessment (\$1.50) even if a tenant fails to pay.

Every owner and/or landlord of a manufactured-home community in Delaware must complete the enclosed Manufactured Home Relocation Trust Fund Form LQ9 and Schedule 1 on a quarterly basis. Please remit with payment to the following address:

DELAWARE DIVISION OF REVENUE, P.O. BOX 2340, WILMINGTON, DE 19899-2340.

Line-by-Line Instructions

Form LQ9

- Column A.** Insert the total number of manufactured-home lots rented each month on Lines 1, 2, and 3.
- Column B.** Insert the total assessment collected from **tenants** each month on Lines 1, 2, and 3. *Add Lines 1, 2, and 3 and report their total in the fourth box under Column B.*
- Column C.** Insert the total assessment collected from **owners** each month on Lines 1, 2, and 3. *Add Lines 1, 2, and 3 and report their total in the fourth box under Column C.*
- Total Due.** Add together the totals from Column B and Column C and report this amount in the box provided.

Schedule 1

1. Enter the name of the Manufactured-Home Community Owner, as used on Form LQ9, in the box provided.
2. Enter the "Account Number" from your Form LQ9 in the "Account Number" box provided, and the "Tax Period Ending Date" from Form LQ9 in the "Report for Quarter Ending" box provided.
4. List on each row separately the Name, Address, Number of Months Delinquent, and Total Amount due for **each** delinquent tenant.
5. When you have finished listing all delinquent tenants, add up the "Total Amount Outstanding" column and report this amount in the TOTAL box located at the bottom of Schedule 1.

Form LQ9 and its accompanying Schedule 1 must be signed and dated by an authorized representative of the remitting taxpayer or manufactured-home community. Photocopies or substitute documents will not be accepted.

PLEASE COMPLETE THE REQUEST FOR CHANGE FORM BELOW TO REPORT ANY CHANGES TO YOUR PERSONAL INFORMATION PRINTED ON FORM LQ9.

DELAWARE DIVISION OF REVENUE
PO BOX 8750
WILMINGTON, DE 19899-8750

REQUEST FOR CHANGE

New Booklets Will Be Issued
for Account No. & Bus. Code Group Changes Only

LREQ

Revenue Code 0029-99

CORRECT BUSINESS ACTIVITY	ACCOUNT NUMBER CHANGE	EFFECTIVE DATE	REASON FOR CHANGE	
BUSINESS CODE GROUP DESCRIPTION 200 RELOCATFEE	ACCOUNT NUMBER	CORRECT BUSINESS LOCATION ADDRESS		
BUSINESS MAILING ADDRESS	SOLE PROPRIETORS ENTER SOCIAL SECURITY NUMBER	NAME		
		ADDRESS		
		CITY	STATE	ZIP CODE
CORRECT MAILING ADDRESS IF DIFFERENT FROM ABOVE				
NAME				
ADDRESS				
CITY		STATE	ZIP CODE	

AUTHORIZED SIGNATURE

DATE

TELEPHONE NUMBER

E-MAIL ADDRESS

DELAWARE DIVISION OF REVENUE
DELAWARE MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9 0308

ACCOUNT NUMBER	TAX PERIOD ENDING 06/30/04	BUSINESS CODE GROUP DESCRIPTION 200 RELOCATFEE	DUE ON OR BEFORE 07/20/04
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Check Box If A Request For Change Form Is Being Filed

Revenue Code 0029-01

BUSINESS MAILING ADDRESS

ASSESSMENT BASIS	A Total Number of Lots Rented	B Total Amount Collected from Tenant	C Total Amount Collected from Owner
1. APRIL	1.	1.	1.
2. MAY	2.	2.	2.
3. JUNE	3.	3.	3.
TOTAL (Add Lines 1, 2, and 3.)			
TOTAL AMOUNT DUE (Add Columns B and C).			\$

MAKE ANY CHANGES ON THE REQUEST FOR CHANGE FORM. CHECK THE BOX IF YOU ARE FILING A CHANGE FORM.

AUTHORIZED SIGNATURE

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable to:
 Delaware Division of Revenue
 P.O. Box 2340, Wilmington, DE 19899-2340

E-MAIL ADDRESS

DELAWARE DIVISION OF REVENUE
DELAWARE MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9 0308

ACCOUNT NUMBER	TAX PERIOD ENDING 09/30/04	BUSINESS CODE GROUP DESCRIPTION 200 RELOCATFEE	DUE ON OR BEFORE 10/20/04
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Check Box If A Request For Change Form Is Being Filed

Revenue Code 0029-01

BUSINESS MAILING ADDRESS

ASSESSMENT BASIS	A Total Number of Lots Rented	B Total Amount Collected from Tenant	C Total Amount Collected from Owner
1. JULY	1.	1.	1.
2. AUGUST	2.	2.	2.
3. SEPTEMBER	3.	3.	3.
TOTAL (Add Lines 1, 2, and 3.)			
TOTAL AMOUNT DUE (Add Columns B and C).			\$

MAKE ANY CHANGES ON THE REQUEST FOR CHANGE FORM. CHECK THE BOX IF YOU ARE FILING A CHANGE FORM.

AUTHORIZED SIGNATURE

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable to:
 Delaware Division of Revenue
 P.O. Box 2340, Wilmington, DE 19899-2340

E-MAIL ADDRESS

DELAWARE DIVISION OF REVENUE
DELAWARE MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9 0308

ACCOUNT NUMBER	TAX PERIOD ENDING 12/31/04	BUSINESS CODE GROUP DESCRIPTION 200 RELOCATFEE	DUE ON OR BEFORE 01/20/05
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Check Box If A Request For Change Form Is Being Filed

Revenue Code 0029-01

BUSINESS MAILING ADDRESS

ASSESSMENT BASIS	A Total Number of Lots Rented	B Total Amount Collected from Tenant	C Total Amount Collected from Owner
1. OCTOBER	1.	1.	1.
2. NOVEMBER	2.	2.	2.
3. DECEMBER	3.	3.	3.
TOTAL (Add Lines 1, 2, and 3.)			
TOTAL AMOUNT DUE (Add Columns B and C).			\$

MAKE ANY CHANGES ON THE REQUEST FOR CHANGE FORM. CHECK THE BOX IF YOU ARE FILING A CHANGE FORM.

AUTHORIZED SIGNATURE

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable to:
 Delaware Division of Revenue
 P.O. Box 2340, Wilmington, DE 19899-2340

E-MAIL ADDRESS